

INTRODUCTION

The organizational goal of the Central Board of Excise and Customs (CBEC) is to optimize revenue collection by broadening the tax base, rationalizing tax structure, simplifying procedure, improving voluntary compliance and providing efficient and responsive tax administration. In order to meet this goal, it should be a pre-requisite of the Department to develop a skillful, productive, healthy and efficient work force with highly effective supervisors, managers and leaders. This can be achieved through efficient career planning, training, promotion and placement in a time-bound manner. Hence, it is important to ensure that a robust and conducive environment is provided to the personnel in order to foster and develop their skills and to help them give their best in public service.

Staff welfare is an indirect channel to improve employee's quality of work and life. It is also an indirect economic compensation granted to employees. Only when an employee feels that he or she is being cared for by the organization, will they work more efficiently, give due importance to their jobs and want to give it their best. It also attracts new talent to the organization, reduces attrition and helps in not only maintaining but also improving the quality of services provided by the organization. The people that work in the organization are an asset. Therefore they must be treated with respect and care. There are many ways of showing and providing support to the staff. Staff Welfare Measures and effective Grievance Redressal Mechanism are two of the most important support systems that can help in boosting morale of employees.

As a welfare measure Directorate of Housing & Welfare was set up under CBEC in 2002 with headquarters at Delhi. It functions as a liaison agency in all housing and welfare matters of CBEC and its field

formations. Its functions & duties are to monitor and co-ordinate with the Central Board of Excise & Customs/ Ministry and field formations regarding housing projects; to help and assist field formations in framing various project proposals and implementation of approved projects; to co-ordinate with field formations with regard to problems of encroachment and abandoned properties; to devise procedures for accounting and documentation systems; to keep field formations informed about the various schemes and facilities available and to co-ordinate with the Ministry on welfare measures related to officers and staff under CBEC.

The Directorate General of Human Resource Development works towards providing a conducive and humane setup for the effective functioning of the officers/staff members of the Department.

Present institutional arrangement for motivating the staff in the Indirect Tax administration in India

1. MONETARY REWARD

The Government of India has been implementing a highly attractive Reward Scheme. In brief, this Reward Scheme provides for handsome rewards to officers who provide specific information leading to seizure of goods, currency, bullion or leads to detection of duty evasion including wrong declaration of quantity, description, value etc. The maximum amount of reward can be as high as 10% of the value of confiscated goods and penalty realized / duty evaded. The maximum reward in respect of gold is Rs.50,000/- per Kg., for silver it is Rs. 1,000/- per Kg., for Opium it is Rs. 220/- per Kg., for Heroin it is Rs. 20,000/- per Kg., for Cocaine it is Rs. 40,000/- per Kg. and for Hashish it is Rs. 400/- per Kg. There is also a provision of sanction of advance reward in suitable cases.

Similar rewards having restriction of maximum Rs 5000/- per detection of duty evaded is also available to the staff posted in audit wing of the field formations.

2. RECOGNITION (Formal and Informal)

The Government of India also motivates its employees through the means of both formal and informal ways of recognition. This is done through giving of appreciation letters/presidential awards/WCO Certificate and also through favorable entries in the employee's appraisal reports. Such recognition are generally announced and conferred during the Republic Day function as well as on Central Excise Day and World Customs Organization which are celebrated on 24th Feb & 26th Jan respectively every year.

IN-HOUSE MECHANISM FOR STAFF WELFARE

In the year 1985 for the purpose of staff and their families and for acquisition of anti-smuggling equipment of a specialized nature a separate Section was created under CBEC. As a welfare measure Directorate of Housing & Welfare was set up under CBEC in 2002 with headquarters at Delhi. The funds for the said purpose were

financed by transfer of 10% of sale proceeds of confiscated goods and Customs/Excise duties, fine, penalty realized in offence cases credited to the Govt. The distribution of credit of 10% among three funds was as under. The distribution among three funds was as under:-

- ▶ Welfare fund= 1%
- ▶ Performance Award Fund=4%
- ▶ Customs Special Equipment Fund= 5%

In the year 2008, the above mentioned Directorate was converted into a full-fledged Directorate General of Human Resource Development by merging the erstwhile Directorate of Organization & Personnel Management and Directorate of Housing and Welfare to take care of welfare measures for employees working in CBEC.

The funds have been allocated in the ratio 1:1 as follows:-

- ▶ Customs and Central Excise Welfare Fund=5%
- ▶ Customs & Central Excise Special Equipment Fund=5%

The said Division functions with the following set of objectives:-

- (i) To identify and recommend welfare measures to the CBEC;
- ii) To process proposals received from field formations for sanction of funds by the governing body of the Welfare Fund;
- iii) To coordinate with the Directorate of Logistics and Principal Chief Controller of Account's office for accounting of funds to be allocated between the Welfare Fund and the Special Equipment Fund;
- iv) To manage superannuation of employees especially regarding their psychological, emotional and financial aspects (by arranging training through NACEN and/ or outside experts to psychologically prepare the

employees on the verge of superannuation for life after retirement from service and proper management of retirement benefits);

v) To prepare and maintain an inventory of specialization areas and skills of retiring officers, and advise them about exploring opportunities in alignment with requirements of other Ministries and public sector undertakings, connected to their respective fields of knowledge and experience; and

vi) To disseminate information concerning welfare schemes/measures being promoted/ implemented by the CBEC among officers and staff.

PURPOSE OF FUND

Presently following welfare schemes are being run under the aegis of said funds:

- ▶ Promotion of staff welfare, recreation and other outdoor activities including a sense of adventure. The staff welfare activities shall include setting up of recreation clubs, libraries and scholarships for children of employees, opening of crèches, providing vocational training to wives of employees, arrangement of subsidized transport facilities for the staff, providing more amenities in the departmental canteen etc.
- ▶ To provide for contingencies like death resulting from accident or due to natural causes during service and while the officer is actually in an operation involving anti smuggling, anti-evasion or narcotic enforcement; injury suffered in the course of anti smuggling, anti-evasion operations.
- ▶ Providing different forms of medical assistance for emergencies and serious distress to staff and members of the families not normally governed under the medical reimbursement rules and provides high risk insurance coverage to operational staff.

- ▶ Construction/hiring/leasing of holiday homes in places of tourist/pilgrimage interest and departmental guest house in Metropolitan cities for the use of Departmental staff.
- ▶ Advancement of supplemental loans to officers/staff of the department for construction/hiring/leasing of residential complexes which would be leased for the use of departmental staff so long as they are in service.
- ▶ Grant of performance incentive to the best managed unit/circle/Division for inculcating a sense of competition and better performance amongst staff.
- ▶ Procurement of anti-smuggling equipment of specialized nature within the shortest possible time.
- ▶ Any other scheme or measure intended for the promotion of staff welfare and improving performance of the officers.
- ▶ Any other purpose for the welfare of community at large including difficulties caused by natural calamities like floods, earth quake, drought etc.

SUGGESTIONS

1. **Financial Assistance for medical Expenses:** A sizeable amount to be paid to the dependents for supporting the family of the government employee. Introduce medical insurance and cost of the insurance premium to be borne by the Government to meet the ever increasing medical expenses of the employee and his dependents.
2. **Ex gratia financial assistance to natural death in service:** The ex-gratia financial assistance in the case of natural death depends on the total value of the terminal benefits and immovable assets of the deceased official. At present, maximum amount eligible is 15 lakhs. This amount needs to be increased taking into account the present pay scale.

3. **Cash Award Scheme/scholarship scheme**: Cash award scheme should be extended to the children of all officers in the general category who meet the eligibility criterion, irrespective of their pay scale.
4. **Setting up of Gym/Recreation/sports facilities**: Facilities for maintenance of fitness of employees are not available in most Commissionerates. Provision of said facilities may be made mandatory to boost the health of employees especially in formations such as Airports/anti-smuggling/anti-evasion units where the officers are required to work after office hours.
5. **Construction of Flats**: Government to procure land from the State Government and construct flats of different dimensions on a large scale in metropolitan and other cities using its own resources so that such flats are sold to employees at affordable rates helping them to settle after their retirement.
6. **Educational Loan**: Grant of educational loans to children of government employees at affordable rates of interest to study abroad in highly deserving cases of meritorious students.
7. KendriyaBhandar facilities to all field formations.
8. Canteen facility in all Commissionerate (some places officers are using income tax canteen) wherever the staff strength is more than 50.
9. Rainwater harvesting system shall be installed in all places.
10. Set up vermicom posting Unit/Sewage treatment plant/bio gas plant(canteen and guest house waste and garbage formed etc will be utilized in a best possible way)
11. Good infrastructure (including furniture, office equipments and stationeries etc). Internet facility to know latest rules and regulations and make use in day today work, good printers to be provided to have neatness in correspondence.
12. Sufficient staff depending on the work load to be provided.

13. Sufficient training to the officers depending upon their posting.
14. The newly introduced annual health checkup is good measure by the Govt. At present it is applicable only Group A officers, which is required to be submitted along with APAR. It is suggested to include all officers and expense may be reimbursed from Welfare fund.

GRIEVANCE REDRESSAL MECHANISM

All employees should have access to grievance redressal mechanisms that give them opportunity to bring forth their concerns without fear of punishment. The provision of these mechanisms by the employer is particularly crucial as well contented staff is an asset to the organization/ department.

Grievance redressal mechanisms facilitate communication between employees and management regarding problems that arise, and enable employees to address their complaints knowing that there is a system of appeals leading to an impartial decision. It assists the organization in ensuring that the staff is complying with specified standards on the conduct of business.

It also provides feedback on organizations' practices and work related issues – particularly those directly affecting concerns and welfare of employees. An effective grievance mechanism will allow employers to have a stronger, more stable workforce and allow them to identify early disruptive risks which save employers' time and money.

Grievance resolution mechanism establishes credibility and trust. With this in mind a suitable mechanism has to be chalked out first to receive the complaint and register it. Next, effective screening and assessing the complaint is required to be followed by formulation of a

response and implementing the same to solve the issue raised. Results have to be evaluated and concerned parties communicated about the matter.

GRM adopted should have established procedures, easy to understand and ensure workers confidentiality. The employees should be able to monitor the status of their complaints and an appeal system is necessary.

KEY AREAS OF GRIEVANCES:

1. Timely promotions have not been taking place across all levels. Proper career planning is highly necessary to avoid dis-satisfaction of employees due to lack of promotional prospects.
2. Transfer policy is not transparent nor is it implemented strictly. This results in lack of fairness.
3. Lack of proper infrastructure and lack of planning with reference to the increasing needs of the organization.
4. The system of ad-hoc promotion should be done away with as it creates uncertainty in the mind of people.
5. Lack of trust among officers at various levels which results in hampering of team-spirit.
6. Delay in disposal **of vigilance-related and disciplinary cases.**

Employers should set up grievance mechanisms that allow employees to take their problems, complaints and/or suggestions to management through different channels, depending on the issues being reported and how comfortable employees feel in reporting their grievances. One of the main venue for employee-management communication and feedback is the labour union. Cooperation and communication between unions, employees and management facilitates mutual trust and respect which in turn increases efficiency and productivity.

The mechanism for Redressal of Grievances of Employees in Central Govt. departments is regulated under instruction of DOP&T on the Joint Consultative Machinery (JCM) comprising the Joint Council at Zonal Level, the Departmental Councils and Regional/Office Councils.

2. In the Department of Revenue, the matters concerning Departmental Council meetings are co-ordinated at Headquarters of Department of Revenue. In the CBEC, the Office Council meetings are required to be held at Zonal Level, under the Zonal Chief Commissioners.

THE FOLLOWING PROVISIONS ARE ENVISAGED FOR REDRESSAL OF GRIEVANCES TO BE IMPLEMENTED IN ALL FORMATIONS:

- (i) The Commissionerate under the zone must adhere to a time limit of 30 days for giving replies to all representations of individual employees on service matters.
- (ii) Such of the representations as are not replied to within the stipulated period may be taken up for personal hearing by a committee consisting of two Commissioner-level officers and One ADC/AC-level or as may be specified by the CC/DG/HoD, in meetings to be convened on a monthly basis. In such meetings, the petitioners shall be allowed adequate opportunity of representing their case in the personal hearing.
- (iii) On the basis of personal hearings, the decisions/recommendations indicating the time limit for disposal may be issued under intimation to the petitioners. In case the representation cannot be favorably considered, the committee shall ensure that a speaking order elaborating the reasons for the same is issued by the concerned authority. The status of follow up action may be reviewed in the next monthly meeting.

- (iv) In issues requiring consultation with nodal departments such as DOP&T, D/o Pensions and PW, D/o Expenditure etc., self contained references may be made to the concerned section and at Board Headquarters, highlighting the issues involved, the extant Govt. instructions, past precedents, etc. The progress in cases referred to nodal Departments may be monitored on a fortnightly basis.

SUGGESTIONS

- ▶ A sizeable portion of officers in the Department belong to Group B. A consultative mechanism can be created at the level of Division. There can be such consultative mechanisms in Commissionerate and Zonal level too. All recognised associations can be made a part of such mechanism.
- ▶ Meetings should be convened at Division level every month, at Commissionerate level once in three months and at the Zonal in every six months.
- ▶ There may be some persons who could be reluctant to go through associations. For such persons an hour on any particular day in a fortnight or so could be earmarked as grievance hour, at the Commissionerate level and Division level. Any individual could approach the Jurisdictional Commissioner or Chief Commissioner with his problem. This grievance should be solved within a specified period as far as possible. If it cannot be solved, then the reasons should be conveyed to the person in writing. In the consultative machinery, representatives from Pay and Accounts Office must also be present as many matters are stuck up there. There may be certain grievances like lack of promotional avenues or those having mutli-departmental ramifications. To solve such problems, a committee consisting of CBEC Chairman, Member

(P&V), Minister of State for Revenue and Personnel headed by the FM may be constituted.

- ▶ Power to be delegated to officers at all levels.
- ▶ Instructions regarding implementation of Apex Court judgments and extending the benefit of the judgment to similarly placed employees are not being issued in time and even in cases despite references being made by the employees. Employees are forced to approach the CAT/Courts to seek justice and made to incur heavy expenditure on lawyer's charges. Many judgments have been issued on MACP scheme /stepping up of pay of seniors by the Apex Court but no instructions have been issued by the CBEC regarding its implementation.

International Perspective

Motivation

Motivation– Meaning

If we are to answer the question of how to motivate public employees, we first need to understand what motivation means. This chapter clarifies the notion of motivation as well as illuminates different facets of the concept.

The word motivation is coined from the Latin word *motus*, a form of the verb *movere*, which means to move, influence, affect, and excite. By motivation we then mean the degree to which a person is moved or aroused to act (Dictionaries simply describe motivation as “*the goad to action*”), where as scholars expand the term to **these set of psychological processes that cause the arousal, direction, and persistence of individual’s behavior toward a goal**

The latter definition underlines three pillars of motivation. The first—*arousal*—has to do with the drive or energy that ignites behavior). The second—*direction*—has to do with the type of behavior that is exerted and whether it is in line with demand or organizational goal). The third pillar—*persistence*—deals with the lastingness of behavior, though, this factor is of less importance, because persistence can be simply defined as the reaffirmation of the initial arousal and direction processes.

Furthermore, the definition asserts that motivation is an *individual* phenomenon. Each individual is unique and has different needs, expectations, values, history, attitudes and goals. Hence, a manager cannot assume that what motivates him/her will also motivate the employee. And what motivates one employee may not necessarily motivate another.

Another aspect of motivation is that it pertains to determination, intention, and *self choice*. That is, motivation is under the employee’s control and he/she actively chooses whether to put effort and take action. There is both good and bad news here: the good news is that an employee’s level of motivation can be influenced; the bad news is that only the employee himself/herself can do that. In other words, managers cannot motivate employees; they can only influence employees in a manner that makes them feel motivated.

Motivation, then, is fundamentally an *inside job*. It originates from within the individual and causes him/herself to be internally stimulated. This type of motivation is called *intrinsic motivation*. It is through this kind of natural motivational tendency that humans develop cognitive, social, and physical abilities.

There are three forms of intrinsic motivation. In the first, people engage in an activity for its own sake, since they find *the activity*

itself as a source of joy and satisfaction. Examples can be hobbies that one chooses to pursue, or in the work context fulfilling an interesting task. The second form is activities which are tedious and unexciting, but *their accomplishment is a source of pleasure*. For instance, meeting a deadline at work brings a sense of achievement, albeit the process is sometimes arduous. In the third form of intrinsic motivation it is a matter of *compliance with standards for their own sake* that propels people to act. These may be ethical standards one feels a need to respect, commitment to group members, or the desire to act according to values of material or procedural fairness. The three forms of intrinsic motivation are illustrated in figure 1.

Despite its significance, many at times people act not because they are intrinsically motivated, but rather because external factors prompt them to take action.

This type of motivation is called *extrinsic motivation* and it concerns whenever an activity is done in order to attain an outcome that is separable from the activity itself. In a career context, extrinsic motivation means the desire to satisfy needs or goals that are not related to the work itself. For example, work as a mere tool for earning money.

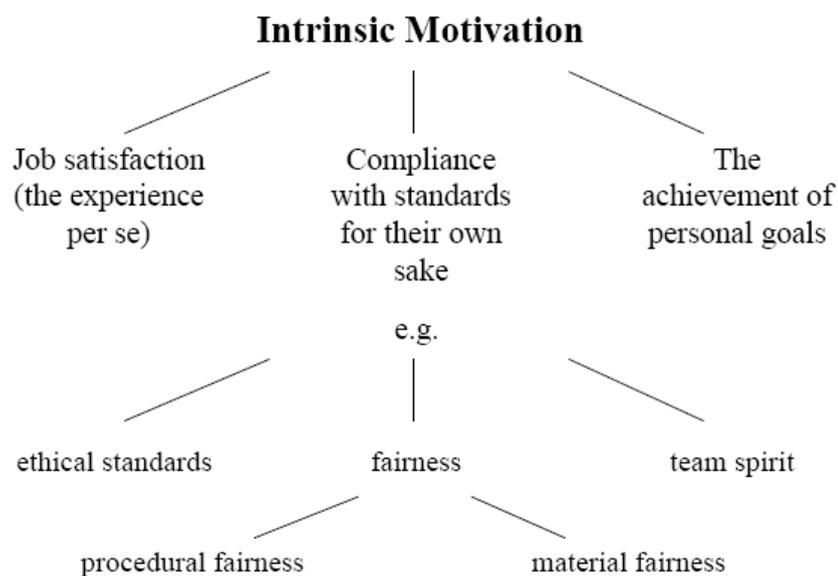


Figure 1: Forms of intrinsic motivation

Be it intrinsic or extrinsic, motivation is not an end in itself, but rather a means to an end. The ultimate goal of motivation is action, as insinuated by the last part of the definition—*toward attaining a goal*. And in the workplace, action means performance. Thus, the objective of work motivation research is “to learn how to motivate employees to perform the duties and

responsibilities assigned by the organization”.

It is possible to conclude that work motivation is about the internal and external forces that influence individual's degree of willingness and choice to engage in a certain specified behavior and action. The purpose of motivational theories, then, is to analyze and predict the reasons that arouse and direct people to choose certain behaviors over others. Standing on the shoulders of these theories, we aim to develop tactics that can help increase motivational behavior among public employees.

Importance of Motivation

Having answered the question of what motivation is, the next question is why it is important for management, and moreover why it should be of special interest to managers in the public sector. To that end, this chapter focuses on three parts: First, it reflects on the effects of motivation on employee performance; second, it establishes motivation as a managerial duty; and third, it explicates the importance of employee motivation in the public sphere.

Productivity is the *raison d'être* of management. That is, managers across-the-board strive to achieve organizational goals by increasing efficiency and effectiveness. Although many factors contribute to productivity, job performance is viewed to be the most influential one. The role of motivation in performance can be summarized in the following formula:

$$\text{Performance} = \text{Ability} \times \text{Understanding of the task} \times \text{Motivation} \times \text{Environment}$$

Accordingly, in order to perform well, employees need first to have the knowledge and skills that are required for the job. Then, they must understand what they are required to do and have the motivation to expend effort to do so. And last, employees need to work in an environment that allows them to carry out the task, e.g. by allocating sufficient resources. The multiplication sign in the equation emphasizes the importance of motivation—if motivation is equal to zero, even the most talented employee will not deliver. Similarly, an energized and highly motivated employee can reach good performance despite having some knowledge gaps. A good example for the latter situation is a new worker or trainee, who joins the organization fully motivated to work, yet lacks skills and experience. The motivation to learn and develop will quickly outweigh the weaknesses.

The effects of motivation do not stop with performance. In the group of motivated employees there are fewer work accidents, fewer rates of ethical problems, less employee turnover and lower levels of absenteeism. Motivated employees feel less stress, enjoy their work, and as a result have better physical and mental health. Furthermore, motivated employees are more committed to their organizations and show less insubordination and grievance. They are also more creative, innovative, and responsive to customers, thus indirectly contributing to the long-term success of the organization.

In short, **motivated employees are the greatest asset of any organization.**

Managers interact daily with front-line employees, especially in the case of junior and mid-level management. During these interactions supervisors unavoidably influence staff motivation with either good or bad results for the organization. For example, if you are a manager who does not offer feedback and shows no interest in the employee as a human being, it is natural for your subordinate to interpret this as a sign that you do not care about him/her. And when continuously neglected, employees are likely to switch-off and resign inwardly, i.e. their motivation to work substantially decreases.

Therefore, actively engaging in employee motivation should be one of the primary tasks of a manager. Surveys show most managers support this assertion and believe they are doing a good job in motivating their staff. Yet, reality proves the opposite is true: managers do not clearly understand the subject of motivation and more often than not motivational techniques are poorly practiced. What is more, although many employees are highly motivated when joining an organization, the majority of resignations can be attributed to disappointment with the immediate supervisor. Very few employees leave an organization just because of dissatisfaction with compensation and promotion opportunities.

There are many reasons why so few managers appear able to really motivate their people. One explanation can be the lack of proper education. Another may be the complexity of motivational theories on the one hand, and the absence of practical recommendations on the other. A more interesting answer may be grounded in the "Paradox of Choice". This concept stipulates that ironically too many choices lead people to either choose none of the options or choose badly. And in the context of motivation, a plethora of theories results in poor implementation.

Regardless of excuses, **managers have to internalize that employee performance, productivity, and retention are all depending notably on their ability to motivate.** This holds true both for the private and the public sector. Yet, it takes more importance in the public sphere, as the performance of governments and their administrations affect our society much more than any other private sector organization.

Furthermore, the need to get "more for less" and operate at the highest level of productivity and effectiveness has long been a

major issue within public sector organizations. However, the financial crisis of 2008 presents governments an unprecedented challenge. With fewer resources and higher levels of demand, public employees are called to arms. Thus, public organization leaders must keep employees totally motivated and committed, if they are to achieve their ambitious task.

Motivation Theories/Concepts

Research is rich in theories pertaining to motivation. Since it is impossible to cover all of them, this chapter reviews only the most prominent theories of motivation—those which appear repeatedly in organizational behavior books. The theories are classified into two groups: need theories and cognitive theories. Need theories, also known as content theories, are concerned with analyzing the needs and motives that affect human's motivation. Cognitive theories, which are also called process theories, concentrate on the psychological and behavioral processes behind motivation. Two additional and exceptional theories are presented: one is a technique theory and the other deals solely with public employees' motivation.

While reviewing the different theories, a special focus is given to motivational factors that are directly mentioned or alluded to by the theories. The second part of this chapter is dedicated to summarize and analyze the gleaned factors.

Need Theories

Early theories of motivation, mainly conceptualized during the 1950s, explain motivation in terms of the satisfaction of basic human needs. That is to say, a core set of needs provides the motive force for people's actions. Although heavily attacked and questioned during the years, need-theories are probably "*the best-known explanation for employee motivation*". We will describe five such theories, which also often receive the title "person as machine" theories, since their premise is that motivation is largely an automatic, mechanical, and unconscious response to internal human needs.

Abraham Maslow's (1943) **hierarchy of needs** theorizes the existence of five sets of innate drives/needs, which are arranged in a hierarchy of prepotency, i.e. a high order need will become dominant only after lower level needs are satisfied. Maslow's five level needs, in ascending order, are *physiological* (e.g. hunger, thirst, sex), *safety* (the desire not to feel endangered and wish for a physically and emotionally secure environment), *love* (the "*hunger for affectionate relations with people*")

and belongingness), *esteem* (the longing for self-respect, strength, achievement, reputation, recognition by others and appreciation), and the need for *self-actualization*, which is the aspiration “to become everything that one is capable of becoming”.

Maslow’s model is highly seductive, thank to its sheer simplicity and ability to provide an easy understanding of a complex matter. Yet, the theory was never validated, despite a continuous effort in a plethora of experiments and researches held during the past 60 years.

Addressing the deficiencies of Maslow’s work, Clayton Alderfer (1969) formalized a spinoff of the hierarchy of needs. His approach, known as **ERG theory**, clusters Maslow’s five needs into three groups: *Existence* (which corresponds to Maslow’s physiological and safety needs), *Relatedness* (similar to the love need), and *Growth* (parallel to the esteem and self-actualization needs). Unlike Maslow, Alderfer thought that an individual could focus on all three groups simultaneously without any specific order. Despite Alderfer’s changes, ERG theory has not received much more empirical support than Maslow’s work.

Maslow and Alderfer have been harshly criticized, but their theories remain valuable insofar as they suggest specific ways to motivate employees. For example, Van Wart (2008) infers from Maslow that managers should use **recognition and rewarding** to enhance lower-end needs, and inspiring techniques, such as the encouragement of **relatedness/commitment** feelings, to meet higher-end needs. Following Van Wart’s definitions, hereinafter, by recognition we mean intangible incentives such as showing appreciation (e.g. a good word) and providing praise (e.g. a trophy). And by rewarding we refer to tangible incentives such as promotions, perks, provision of additional responsibility, and so forth.

In 1960, the Maslovian need hierarchy was expanded by Douglas McGregor into the interface of management and motivation. In his work, labeled **Theory X and Theory Y**, McGregor argues that two approaches dominate managers’ attitude toward their employees. They either believe that employees inherently dislike work and thus should be coerced into performing it (Theory X), or they assume that employees grasp work as a natural part of life and thus can enjoy it and even seek for responsibility (Theory Y). Critics such as Watson (1986) do not believe that McGregor’s work holds water and consider it to be “grandiose claims and vast generalisations”. Though Watson does think that managers can find in this theory a useful service if they begin to think how to motivate employees.

Loyal to his Theory Y concept, McGregor recommended that managers promote employee **participation** in decision-making, provision **responsibility**, create **challenging** jobs, and maintain good **interpersonal relationships** in the group. Theory Y also implies that “**recognition and self-fulfillment are as important as money**”. Meaningful work and **Work-Life-Balance** are another outcome of Theory Y.

Like McGregor, Frederick Herzberg followed the “*humanistic path laid down by Maslow*”. He developed the **two-factor theory**, which suggests that there are only two basic sets of needs, not five. Moreover, Herzberg (1968) differentiated between the two needs/factors and asserted that one set promotes “*job satisfaction (and motivation)*”, thus named *motivator factors*, whereas the other only prevents job dissatisfaction, thus named *hygiene factors*. Herzberg thought that hygiene needs (parallel to Maslow’s physiological and safety needs) stem from “*mankind’s animal nature... to avoid pain from the environment*”, hence in the workplace we look for job security, good **working environment**, **fairness** of company policy and administration, and **interpersonal relationships**.

Yet, according to Herzberg meeting hygiene factors would only eliminate dissatisfaction, but would not result in actual motivation. This can be achieved only by fulfilling motivator factors, such as **recognition, achievement**, the work itself (i.e. **meaningful, interesting, and important work**), **responsibility**, and **growth or advancement** (ibid.).

Detractors of the two-factor theory question the reliability of Herzberg’s methodology. But regardless of this admissible criticism, Herzberg’s work had major effect over generations of managers and majorly influenced the development of the more valid theory of job redesign/enrichment. Although the latter, which was conceptualized by Hackman and Oldham, do not have its origins in motivation-hygiene theory.

Among the group of need theories the most supported one is David McClelland’s **theory of needs**. McClelland specified three needs: the *need for achievement* (nAch), which is the drive for accomplishments; the *need for power* (nPow), which is the desire to influence; and the *need for affiliation* (nAff), which is the wish for friendships (ibid.). Of the three needs, McClelland focused on nAch. He said that high achievers are strongly mo

tivated by **interpersonal relationships, responsibility, feedback, and goal setting**. Unfortunately, McClelland also said that the three needs are subconscious and can only be revealed by the use of expensive, time-consuming psychological evaluations, thus making the theory impractical for daily use.

The approaches to motivation hitherto discussed share the notion that innate needs drive human behavior. Figure 2 summarizes the similarities between the five theories. However, today there is little enthusiasm for approaches that attribute human beings solely a mechanical behavior excluding the process aspect of motivation. That is, acknowledging the capacity of individuals to gather and analyze information and make rational decisions. Motivation theories that take this process into account are called *cognitive theories*, or “person as scientist” theories, because they emphasize not only humans’ needs, but also the way people choose to satisfy them. And the way is no less important than the need itself.

Maslow	Alderfer	McGregor	Herzberg	McClelland
self-actualization				Achievement
Esteem	Growth	Theory Y	Motivators	Power
Belongingness	Relatedness			Affiliation
safety			Hygiene	
physiological	Existence	Theory X		

Figure 2: Similarities between need-theories

Cognitive theories

VIET theory

Instead of focusing merely on individual needs, **VIET (Valence, Instrumentality, Expectancy) theory** looks at the role of motivation in the overall work environment. The theory, which was conceived by Victor Vroom, argues that people are motivated to work when they believe that their efforts in the workplace will result in a desired outcome. Vroom assumed this belief is threefold:

1. *Expectancy*:- One’s expectation that exerting a given amount of effort will lead to good performance;

2. *Instrumentality*: Individual's confidence that good Performance will be rewarded; and
3. *Valence*: The belief that the offered reward/outcome will satisfy a desirable need or wish of the individual.

The motivational effect will then depend on the combination of these three beliefs, i.e. the level of confidence one has in the fulfillment of all three stages (see Figure 3). Managers strengthen the linkage between employees' expectations and actual result. In congruence with the three stages of VIE theory, they first call employers to enhance the possibility that employees' efforts will lead to good performance. This can be achieved by taking care of staff **growth and advancement**, or more specifically by **training**. Second, they recommend managers to administer a **rewarding and recognition** system which is directly linked to performance. And third, this system should be flexible to ensure that it is "*positively valent to employees*".

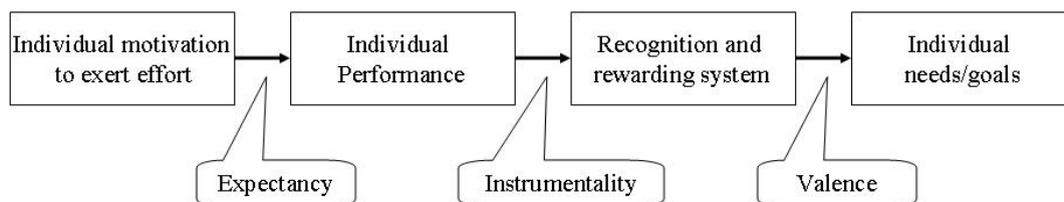


Figure 3: The three drivers of motivation according to VIE theory

In the public sector employees tend to perceive low level of instrumentality, i.e. weak relationship between rewards and performance. For that reason, public managers are to emphasize the mission valence and the **task importance** that are associated with the working public sector.

The main deficit of Vroom's theory is that it gives the impression that people act on a rational basis after assessing the situation and the potential outcomes. Only in real life seldom do people hold complicated calculations as VIE theory suggests. More often humans make decisions with limited rationality and let emotions play a significant role in their decisions.

Equity Theory

J. Stacy Adam's **equity theory** is based on the assumption that employees' motivation to work is influenced by their perception of

based on

the degree of equity/justice in the organization. According to Adam, employees constantly think about their input to the job (e.g. effort, experience, education) and their outcomes (e.g. salary, promotions, prizes). Then, they make an output-to-input ratio and compare it to the perceived ratio of their friends and coworkers. If the "comparison" of the ratios shows identical results, employees are motivated and keep on with their jobs. But, if it shows that others gain more or sometimes even less, a tension is created and subsequent actions to relieve that tension will be taken. For example, an employee whose "equal-to-him/her" coworker being promoted over him/her will be demotivated to put effort on the job, since he/she needs to readjust the output-to-input ratio.

Further developments of Adam's theory recognize that employees seek equity and fairness not only when it comes to their outcomes but also on the way to get there. That is, people are motivated when decision-making procedures are done in a fair manner. More so, when making judgments about fairness, employees take into account also "*the dignity and respect demonstrated in the course of presenting an undesirable outcome*"

Unfairness feelings should not be underestimated. They were most frequently reported as a source of job dissatisfaction in Herzberg's research. Therefore, managers should demonstrate **fairness** with all their employees as well as nurture good **interpersonal relationships**. Though validation of the theory has been generally affirmative, experts stress that the relevance of the theory may change from culture to culture. For instance, there are more chances that the theory would fit an individualistic society rather than a collectivist one.

Goal Setting

Goal-setting theory, formalized by Edwin Locke and Gary Latham, is most likely the most researched, dominant, and validated theory of employee motivation. The theory claims that specific and difficult yet attainable goals, along with **feedback**, motivate and lead to high performance more than vague goals such as the exhortation to "do your best".

However, high performance will be achieved only if the employee accepts the goal as his/hers target. Therefore, it is recommended that employees **participate** in the **process of goal-setting**. Though, goals assigned by superiors may also achieve high results when given to employees who are "*already intrinsically motivated and who thus find the assigned goals less onerous*". **Important** goals can also regulate individuals' motivation and behavior.

Most often difficult goals indeed motivate employees, but sometimes they

may also be seen as overwhelming and intimidating, causing employees to feel unconfident of their possibility to accomplish a goal. Hence, it is vital to increase employees' belief in their capacity to perform a task or to reach a specific goal. This belief is **self-efficacy**. Self-efficacy has been shown to play a critical role in the enhancement of performance in the public sector and in the reduction of absenteeism among public employees.

As figure 4 exhibits, goal-setting theory and self-efficacy do not compete with one another but rather complement each other. And they both suggest that adequate training can ensure goal achievement.

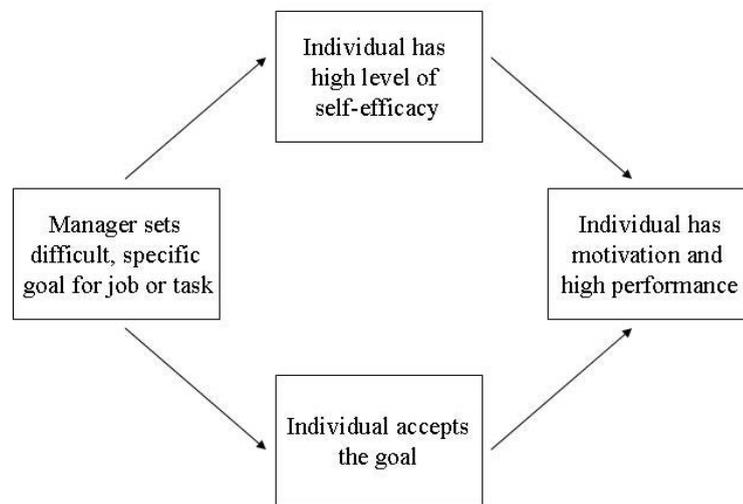


Figure 4: The joint effects of goal-setting and self-efficacy

Technique Theory–Job Design

Based in part on need-theories, researchers have proposed that jobs that satisfy higher-order needs, such as self-actualization and personal growth-need, are capable of motivating employees. This approach, which is known as **job enrichment**, includes elements that afford employees a sense of **challenge** or accomplishment, thus countering feelings of routine and tedious work.

Hackman and Oldham developed a **job characteristic model** that identifies how jobs can be enriched to help people feel more motivated. The model, as seen in figure 5, suggests that five *core job characteristics* foster three *critical psychological states* that, in turn, lead to high internal work motivation.

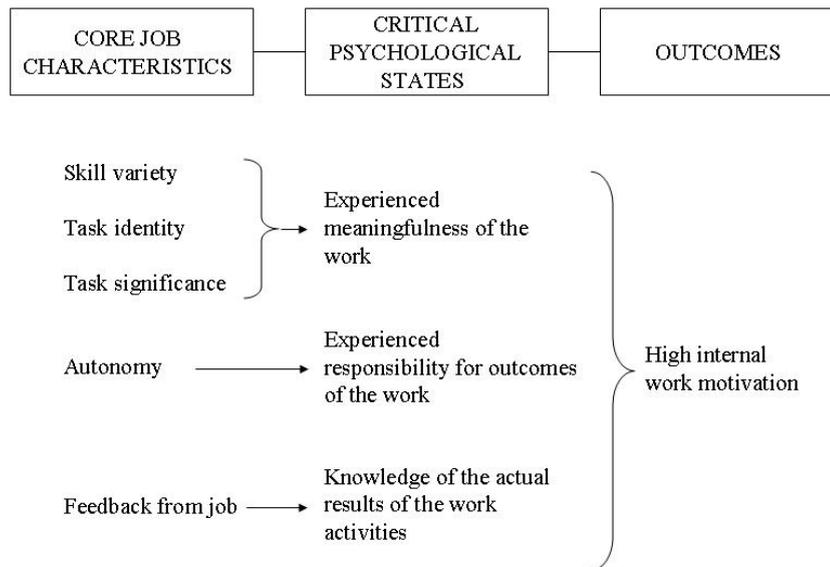


Figure 5: The job characteristic model (Hackman and Oldham,)

The first three job characteristics are *skill variety* - the degree to which a job requires the use of a multitude of skills; *task identity* - the extent to which a task requires that one individual will perform it from beginning to end; and *task significance* - the level of impact a job has over the lives of people inside and outside the organization. Tasks that fulfill these three criteria contribute substantially to employees' perception of their work as meaningful, **important**, and valuable.

The fourth job characteristic, *autonomy*, refers to the degree to which employees have freedom, independence, and discretion to plan, schedule, and do their work. According to Hackman and Oldham, a high level of autonomy nurtures a self-**responsibility**, since employees then view their work outcomes as directly linked to their own efforts. The last job characteristic is **feedback**, which helps employees understand the results of their work. Therefore, a high degree of direct and clear feedback about the effectiveness of one's work can help direct efforts in the right way.

In the past, research has been quite skeptical whether the job characteristic model applies in the public sector. Yet, more recent works strongly advocate its practicability as a means to reduce turnover and absenteeism as well as a way to increase job satisfaction, organizational **relatedness**, and productivity. Job design is, therefore, a very lucrative theory for the public manager. But, it has its own limitations - it can only motivate employees who have high growth needs,

i.e. they want to be given more tasks and responsibility, and at the same time they have the knowledge and skills to tackle new assignments. Though, the lack of competencies can be overcome by proper education and training.

Public Service Motivation (PSM) Theory

The **Public Service Motivation theory** postulates that public employees are unique and differ from their private sector counterparts insofar as they are driven primarily by intrinsic motives rather than extrinsic ones, such as financial rewards. The idea of PSM was developed in response to the rise of the New Public Management movements since the beginning of the 1980s, which calls for the introduction of market-style mechanisms like performance-related pay into the public sphere. NPM proponents believe that public employees are motivated by their own self-interests, and thus their behavior should be controlled by extrinsic incentives.

PSM, on the other hand, posits that public servants are driven by higher-order needs and have a zeal for serving the general public good. Therefore, LeGrand named the former "*knaves*", whereas the latter he calls "*knights*". Perry and Hondeghem (2008) offered a simple definition, which claims that PSM focuses on "*motives and actions in the public domain that are intended to do good for others and shape the well-being of society*".

Perry and Wiseman recognize three categories of PSM:

1. *Rational*—individual's involvement in the public sector is grounded in a wish for utility maximization. For instance, attraction to public policy making.
2. *Norm-Based*—involvement is generated by efforts to conform norms, e.g. the desire to serve the public or self-commitment to reach social equity.
3. *Affective*—involvement is triggered by emotional responses to social contexts. That can be compassion or self-sacrifice / altruism.

All three categories have been proven to have motivational influence on public employees. In part, this can be explained by a self-selection process that helps endow public organizations with a high PSM workforce. The growing evidence of the existence of PSM has led Paarlberg, Perry, and Hondeghem to develop strategies that reinforce individuals' PSM behavior. These strategies "*incorporate public service values across all levels of the organization's management system*". That is, the work of

Paarlberg, Perry, and Hondeghem actually ascribe PSM-oriented tools to traditional motivational factors. For that reason, we prefer not to assign PSM theory a new motivational factor, but rather use existing factors, which help to harness in practice the positive effects of PSM.

Drawing, then, on Paarlberg, Perry, and Hondeghem's strategies, PSM supports the use of training, **feedback**, **important work**, **goal-setting**, **participation**, **interpersonal relationships**, **relatedness**, and **rewarding** as motivational factors. Furthermore, alongside PSM, **recognition** has been shown to be a strong motivator in the public sector.

The Factors

Researchers have found that from all the above theories there are some basic factors which are motivational in nature. Some of the factors are self-explanatory, while others require clarification:

1. *Recognition vs. Feedback*—It was mentioned above that recognition deals with intangible incentives such as the show of appreciation in the form of a pat on the back or a good word, or the provision of prizes like trophies, thank you letters, and plaques. Recognition always has a positive connotation and it acknowledges good behavior or actions. Feedback, on the other hand, can also address poor performance and has a more formal and structured nature than recognition.
2. *Growth, Career Development, and Training*—Some motivation theories suggest that training can serve as a motivator. Others encourage offering career perspectives. The rationale behind these recommendations may be different, but foremost it is rooted in human's growth-need.
3. *Relatedness/ Commitment*—these two underpin belongingness feelings that bring employees to undertake actions for the sake of the group or organization regardless of personal benefit.
4. *Participation vs. Responsibility/ Autonomy* — participation involves consulting with people on work-related matters and allowing lower level employees to actively take part in managers' decision-making process. By contrast, *responsibility/ autonomy* refer to freedom that manager's delegate to their subordinates in the process of carrying out their tasks. That is, managers define what needs to be done (the "what") and entrust their workers with the ability to come-up with their own implementation plan (the "how").

5. *Achievement/Challenge/Goal-setting*— a number of theories assert the importance of the sense of success or achievement as a behavioral driver. Others emphasize the necessity of challenge in the workplace and the benefit of clear goals. We hold up the opinion that these three elements are interrelated in a causal relationship— goal-setting serves as a mean for creating a challenging job that, in turn, promotes feelings of achievement upon task accomplishment. Hence, they are grouped together.
6. *Working Environment vs. Interpersonal Relationships vs. Fairness* – Working environment in some textbooks and articles is regarded as an employee's entire surrounding in the workplace. However, we believe it is conducive to divide this criterion into three: *working environment*, which refers to *physical* conditions in the organization, such as the availability of clean lavatories; *interpersonal relationships*, which refer to the *atmosphere* in the organization, e.g. personal friendships; and *fairness*, which deals with *processes* in the organization, i.e. how people are being treated and organizational rules of conduct are administered.

Intrinsic factors outnumber extrinsic ones. At the end of the day motivation is an internal process that directs behavior. Thus, the more individuals are intrinsically interested in the goals they pursue the more they are likely to attain these goals. Moreover, these “intrinsically motivated” people will be happy even if they do not attain the goals, because they also take pleasure from the process of striving toward them.

Albeit extrinsic motivation may now seem pale and impoverished, often at times this is the type of motivation that managers meet in the workplace. Moreover, extrinsic motivation should not be equated with poor results. For whatever reason employees are motivated, they can deliver good performance.

Motivational tools in Government

In the previous chapter, 14 motivational factors were gleaned from 9 motivation theories. Though these factors move us one step forward toward real-life practice, they are too broad and abstract. Therefore, the aim of this chapter is to translate each of the factors into concrete and practical tactics that can be employed by public managers. We believe this method assures that all selected tactics are implementable in the public domain. Tactics are also generic in fashion to allow their adaptability to a range of public organization settings and civil-service laws.

The chapter is structured in a way that each factor is attributed with its own tactics. Tactics are preceded with explanations and then they are expressed in one simple sentence. Some tactics can foster more than one factor, yet for the sake of simplicity they are mentioned only once, and their multipurpose feature is mentioned in the explanation part (by italic and bold letters). At times, tactics may seem to the reader to be obvious or too simplistic. Yet, it is amazing to find out that even the clearest tactics, are not always practiced. And yes, tactics are intentionally simplistic, because motivation in practice is not so complicated; it is the collection of little steps that are in reach of every public manager.

Ending the chapter is a short example how several of the tactics can address a specific public sector motivation problem. The case of plateaued employees is presented and a motivational strategy to tackle the problem is offered.

Rewarding

Rewarding concerns tangible incentives such as promotions, increases in pay, increased discretion, superior work assignments, provision of additional responsibility, and so forth. A reward does not necessarily have to be a pecuniary one. Money is always nice, but money is not always available, and may also not be an employee's prime motivator. Therefore, the first task of a manager is to find out what motivates his/her employees and make a match between employee's desires and the offered reward.

Tactic 1: Administer rewards that are positively valent to employees

While offering rewards, as well as **recognition**, managers should make sure they do not demotivate unrewarded employees. Therefore, it is important to keep a sense of **fairness** in the process by basing rewards and recognition on clear guidelines and by linking them to employee performance. Only then will the rewards and recognitions achieve their full motivational capacity on the one hand, and prevent grievance on the other. Moreover, a direct behavior-reward relationship will actively motivate employees

to exert effort on the job.

Tactic 2: *Rewards should be closely tied to behavior and performance*

It is especially important to have a sound behavior-reward linkage when the rewards include promotion or financial bonuses. This can be realized by using a performance appraisal system. However, such a system is often extremely bureaucratic and includes a great amount of paper work as well as in-depth and time-consuming appraisal talks. Let alone the fact that the time period of performance appraisal is characterized by employee anxiety and tension in the office. Hence, the recommendation is to offer rewards only once a year and in proximity to employee appraisals.

Tactic 3: *Rewards should be offered in conjunction with annual appraisals*

Rewards and recognitions serve as a means to direct behavior, thus managers should make sure it is the right one. This can be achieved by designing the awarding criteria in line with goals and values that the organization wishes to foster, such as camaraderie or altruism.

Tactic 4: *Rewards' criteria should reflect organizational goals*

The success of a Pay-For-Performance (PFP) system in the public sector has long been questioned and debated. In general, PFP has a reputation to have little positive impact on public employee motivation and performance.

Furthermore, and worse, PFP is

likely to crowd out intrinsic motivation and blur the motivational distinction between public and private sector employees by emphasizing monetary incentive. Therefore, most public managers oppose a PFP system and make statements like “financial benefits cause more frustration than motivation” and “monetary bonuses do not motivate—once the cake has been eaten, it’s not motivating anymore—and the majority of public employees have a fair income, so there’s no real need for a bonus”.

Yet, PFP is often unsuccessful because of inadequate implementation, e.g. lack of sufficient funding and a weak pay-performance relationship. Therefore, managers are called to implement a PFP system only under certain circumstances. PFP can successfully motivate public employees who are less likely to find their work interesting. Low level employees of public administration often find their job not intrinsically rewarding, and in that case PFP can augment extrinsic motivation without endangering a great amount of intrinsic motivation. These types of jobs are usually also easier to measure, and thus a pay-for-outcome mechanism can be established.

Tactic 5: *Establish pay-for-performance only under specific circumstances*

Recognition

Recognition pertains to both informal and formal intangible incentives that show appreciation and provide praise. Recognition always has a positive connotation and it acknowledges good behavior or actions. Recognition generally costs nothing and is immensely motivating, yet is underutilized. For example, managers can intersperse informal recognition while managing by

walking around. They can also offer a good word, a short written comment on a submitted paper, a celebration toast, a pat on the back, or just a warm handshake.

Tactic 6: *Provide informal recognition, it costs nothing*

Formal recognition also does not cost a lot, but it requires thought and preparation. Taking the time and putting the thought into preparing the element of recognition, is sometimes even more appreciated than the element itself.

Formal recognition may be letters of appreciation, trophies, or plaques that state the achievement.

Tactic 7: *Take the time to prepare formal recognition*

There are two settings to provide recognition: person-to-person and person-to-group. That is, managers can choose whether they want to acknowledge good behavior one-on-one with the employee, or they want to make the achievement public. The latter form can be done by using the internal electronics system, addressing the staff plenum, or by hanging accomplishment posters on the department walls. A public recognition can motivate not only the employee in question, but also his/her colleagues and subordinates.

Tactic 8: *Use both person-to-person and person-to-group recognition*

Feeling valued is a fundamental emotional need. Employees in all ranks want to feel valued, yet junior staff members or low-level service providers especially look for a guidance and good word. Furthermore, recognizing one employee is not mutually exclusive to recognizing another. Each one in his/her own time and fashion.

Tactic 9: *Recognize as many employees as possible at all levels*

Unlike rewarding, recognition is timeless and should be offered throughout the year, in particular in informal recognition. However, managers should not automatically

recognize every behavior (especially not in a formal way), in order not to wear out the effectiveness of the tool and make it be taken for granted.

Tactic 10: *Recognize all year long in appropriate intervals*

Feedback

Feedback is the way managers continuously shape employee performance. When done correctly, it motivates employees and improves their actions. However, poorly carried out it can achieve adverse results and demotivate employees. Thus, managers

should structure feedback in a way that helps the employee to accept the comments. Rather than using criticism and focusing on negative performance, a better strategy is to

have the attention on devising methods for future improvements.

Tactic 11: *Focus more on future performance than on past mistakes*

Due to its sensitivity, feedback should not be given offhandedly, but rather after granting a heedful thought to the purpose / content of the feedback as well as the way of delivery. While structuring a feedback, managers should think about at least two concrete cases that support each of the arguments. This will prevent resentment and promote acceptance of the criticism. During the feedback employees should be given the opportunity to reciprocate and self-diagnose their performance. Moreover, managers can tremendously benefit if they allow 360-degree feedback, i.e. they let the employee express his / her own feedback over the manager's performance.

Tactic 12: *Be prepared for the feedback and allow employees to respond*

Timely and precise error correction is the key for improvement, and it prevents unsatisfactory practices from becoming routine and fossilizing. Managers need to remember that the compromises of today will become the norms of tomorrow.

Tactic 13: *Monitor and correct errors on a timely basis*

An employee's appraisal plays a significant role in his / her future in the organization. Hence, it is important that managers document in details all the feedbacks they give to their staff. This can serve later as a reference point in the next review. In organizations that managers rotate often, it becomes even more crucial to have a documented report on staff performance, so to ensure continuity and a swift transition.

Tactic 14: *Document all employee feedbacks and evaluations*

Relatedness/Commitment

Relatedness / belongingness feelings increase organizational commitment, which, in turn, cause employees to undertake actions for the sake of the group and organization. Thus, public sector managers should strive to create a distinctive "corporate" identity to their teams with which employees can identify. As a first step, to achieve this goal, managers should create a mission statement that can serve as their team motto. A mission statement is a powerful tool to unite employees and enhance their performance by giving them a common focus.

Tactic 15: *Create a mission statement that unites the team*

Next, managers should use energetic emotion all language within inclusive terms such as "we", "us", and "our", while attempting to inspire the team. For example, when talking about the outcomes of the department, it is better to say "our paper received good remarks", than the same but with "my".

Tactic 16: *Build team spirit by talking in inclusive terms*

Furthermore, both managers and employees should communicate their uniqueness to the rest of the organization. Occasional successes must serve as a window of opportunity to build the team's reputation as an "elite" group, since "everybody wants to belong to and work for the elite group".

Tactic 17: *Establish reputation of an "elite" team*

Inside the group managers should increase employees' opportunities to meet and work together. For example, common projects can be assigned or a seminar can be jointly attended. By the same token, recurring staff meetings allow peers to update each other and exchange experience as a team. Having lunch together, celebrating birthdays in the office, or having a one-day trip together, are all means to the same end.

Tactic 18: *Create opportunities for the team to meet and bond*

Responsibility/Autonomy

Responsibility and autonomy are a matter of taste—some employees like it and wish for more, others make efforts to avoid it. Thus, managers must learn their employees' characters before giving them more freedom. Young employees, who are at the bottom of the hierarchy chain, are usually very motivated by receiving responsibility.

Tactic 19: *Makesure an employeereally desiresresponsibilityandautonomy*

When granting responsibility, managers should clearly distinguish between their role and the role of the employee. In general, it is recommended that managers define the task (the "what" to do), whereas employees are free to come up with an implementation plan (the "how" to do). Furthermore, managers, who offered their employees responsibility, should get off their tails and give them a real opportunity to deliver.

Tactic 20: *Defineonlythe“what”todoandlettheemployeedecideonthe“how”*

In the life of an organization opportunities to convey responsibility are affluent. Yet, if managers find none, they can create their own opportunities.

Tactic 21: *Createopportunitiestodelegateresponsibility*

Achievement/Challenge/Goalsetting

Research firmly suggests that goal-setting is an extremely effective tool for public managers to motivate and improve the performance of public employees.

However, goal-setting is hardly implemented in the public domain, due to several reasons. First, public sector often has a weak link between performance and rewards, thus employees' motivation to pursue the goals is diminished (tactic 2 responds to this problem). Second, the politicized environment in which administrators operate is vulnerable to constant goal changes. And third, employees suffer from political procedural constraints that impede their ability to attain the target; no matter what effort they put.

Although all these points are true, goal-setting remains the leading motivational theory. Hence, public managers should aspire to utilize goal-setting techniques despite

the difficulties. One way to overcome the hurdles is to state goals in terms of organizational input or output, rather than outcomes, because of the complexity of measuring achievement and procedural constraints that hinder effectiveness. For example, if the majority of the work is unplanned and reactive, then a goal may be reducing reaction time.

Tactic22: *Set goals in terms of input or output when outcome is un-measurable*

When tasks are too wide or complex to achieve, then a set of intermediate goals (e.g. milestones in the project) should be defined. Moreover, it is better to set implicit goals, such as do-your-best, than not having goals at all. Substitute goals can also be exploring strategies to reach the ultimate goal.

Tactic23: *Setting “soft” goals is better than not having goals at all*

Growth

Career advancement

Along with career services, managers should hold timely, structured, and thorough interviews with employees to understand their needs and aspirations. Next, managers should provide career advice and fit a career plan to the employee.

Tactic24: *Hold timely interviews with employees to discuss career opportunities*

It is also the task of managers to provide special opportunities for subordinates to prepare for a future position. That is, managers can allow people to take additional **training**, allow subordinates to represent the division in meetings, attend conferences, and gain vital experience as well as self-confidence. Managers can also prepare employees by exposing them to the overall picture, i.e. subordinates can be introduced to other significant people inside and outside the organization, and can be given assignments with visibility.

Tactic25: *Provide employees with opportunities to prepare for future positions*

Career opportunities in the public sector are sometimes scarce or rigid; therefore, interviewees call managers to seek ways to break the normal advancement framework. For example, “managers can send their employees for secondment inside or outside the state”. By that, employees gain new views and invaluable experience, which can open up career doors upon return.

Tactic26: *Expand the basket of career opportunities in a creative way*

Training

Training plays a vital role in motivating employees and preventing them from failing, due to a lack of abilities. Hence, managers should provide employees with as

much training as possible in order to increase their competencies and chances of doing a successful job. Training can be formal, i.e. at a class, or informal, i.e. on-the-job. Informal training is probably the most important training employee can get and it includes the sum of experiences he/she undergoes at work. Informal training pertains mainly to observing: watching how peers perform a task, following the actions of an assigned mentor, and even closely looking at the deeds of the boss. Informal training is also the result of every project an employee performs, thus it is important to have a lesson learning process after accomplishing a project.

Tactic 27: *Be aware of the power of informal training and foster it*

Whereas informal training usually costs nothing, formal training comes with a cost. First, it is the fees employers need to pay; and second, it is the time that managers lose while their employees (and more often than not, it is the excellent employees) are learning. Despite these costs, managers must send employees to formal training, as this is their only chance to learn and bring new ideas back to the department.

Tactic 28: *Send employees to formal training despite the costs*

Finally, training does not always have to be directly related to work. It can also be related to personal empowerment or just provides some escape time from the day-to-day routine.

Tactic 29: *Provide training as an empowerment and refreshing tool*

Interesting work

What a person finds interesting is very subjective, thus before assigning employees to tasks, managers should find out what interests each of their subordinates and try and make a match.

Tactic 30: *Aspire to make a match between employees' interests and the work*

Sometimes it is clear what an interesting task is, e.g. dealing with a hot topic that occupies the media or politicians' minds. In this case, an interviewee suggested that "managers should give the hot topic to those employees they want to motivate". Though, managers must take caution to overall distribute "good" projects as equal as possible in order not to create demotivation.

Tactic 31: *Use "hot" projects to motivate employees*

Another way to make the job interesting is by diversity and framework breaking. For example, junior employees work on bits and pieces of a big puzzle they never get to see. Therefore, managers can motivate them by letting them see the top of the pyramid and by having them present their work to senior management. This fosters also the **participation** factor. Job rotation every few years can also make work more interesting and keep employees agile. Rotation promotes **training** and **career development** as well.

Tactic 32: *Diversify employees' work, e.g. by participation and rotation*

Important work

Public employees do not have a difficulty to see the importance of their organization and its impact on society. Yet, they do have occasionally a problem to find the congruence between the organizational goal and their own immediate work. The solution is to provide a convincing rationale for the task with a linkage to the greater goal. Therefore, managers should communicate to their employees how the work they are doing influences and contributes to the end result. This can be achieved by updating employees over the outcomes of meetings managers had outside of the department". Another way is to show how what started in the department reached to the top level.

Tactic 33: *Communicate employees the impact of their work*

Furthermore, employees interpret interest as important. That is, if the media, politicians, or you as a manager are interested in a certain topic, it means that topic is important. Hence, managers should always show interest in the work of all of their employees. When possible, they should involve the media to cover the actions of the department. This can be good both for outside public relations and inside motivation. People like to read good articles about their workplace.

Tactic 34: *Show employees the amount of interest their work receives*

Participation

Participation in decision making strengthens employees' **commitment** to decisions, as well as their sense of **fairness** in the process. Participation serves not only as a motivator but also as a **training** tool, which prepares employees for future leadership tasks. Therefore, managers are urged to involve employees in their decision making process.

Tactic 35: *involve employees in your decision making processes*

Furthermore, employee participation does not undermine the decision maker's perceived wisdom or authority. We all need an advice from time to time and a participative approach may bring in new insights and ideas. Managers should take on good advice and acknowledge their appreciation for the valued contribution.

Tactic 36: *Take on good suggestions and show appreciation for the contribution*

Interpersonal relationships

Showing courtesy to and interest in all employees (regardless of hierarchy) means their basic humanity is appreciated and valued. Hence, it is recommended that managers adopt a person-oriented leadership style and demonstrate a positive regard for othersto the greatest degree possible. Showing courtesy includes, but

not limited to, a good morning smile, use of proper language, and respect. Showing interest concerning talking to employees on subjects that are beyond the job, e.g. news, sport, or an employee's latest vacation.

Tactic37: *Show courtesy to and interest in all employees*

Managers should also be attuned to the workplace climate and be able to proactively intervene when necessary. Having an "open-door" approach (better literally than by appointment) "significantly assists in understanding employees and grasping the atmosphere in the department". Inviting employees for one-on-one lunch also supports this effort, as well as boost employee's self-appreciation and affective feeling toward the organization.

Tactic38: *Be attuned to the workplace climate and intervene when necessary*

Working environment

Whether working environment is plain or a satisfier or an active motivator is still to be decided. What is sure, though, is that there is no use trying to motivate high performance, while employees are frustrated by not having the right quality and amount of equipment they need for their work. Thus, managers should make sure their staff has the adequate space, tools, IT systems, and materials they need for the job. It is especially true when it comes to new recruits, who receive their first impression of the workplace from the status of the working environment. Managers are then urged to prepare in advance all the equipment a new employee needs (e.g. a desk and a chair).

Managers should also hold a healthy (physically and mentally) working environment.

Tactic39: *Maintain a equipped and healthy working environment*

Fairness

Manager cannot satisfy everybody all the time, but they can be fair all the time by applying rules and policies consistently. Naturally, from time to time there is a need to make an exception. Assuming managers cannot keep exceptions quiet, they need to communicate, without going into details, that fairness was kept despite the exception.

Tactic40: *Apply rules and policies consistently*

Transparency also nurtures fairness, as employees are aware of the rules / criteria and can better understand what is behind managerial decisions.

Tactic41: *Have a transparent policy and decision making system*

Employees cannot be fooled by cheap tricks. Managers must be frank even if they have bad news for the employee. Employees appreciate honest managers more than ones that fool them around. Managers also need to show empathy to all employees and let them know that they understand their need even if they cannot meet them.

Tactic42: *Be authentic with your employees*

Work-Life-Balance

Managers are recommended to listen to subordinates' personal problems that affect their work, and take the time to counsel them. Managers should not become therapists, but for most routine issues a friendly ear and warm encouragement, are enough.

Tactic43: *Take the time to listen to employees' personal problems*

Managers should also strive to find ways to assist their employees to combine work and a healthy family life. In that sense, it is recommended to introduce programs such as job sharing (i.e. splitting positions), teleworking, and flexi-time.

Tactic44: *Offer a working arrangement that supports Work-Life-Balance*

Moreover, managers are urged to shift their focus from employees' input to their output. The time an employee leaves the office is irrelevant; what is important is his / her achievement during the day.

Tactic45: *Measure employee performance by focusing on their output*

Finally, managers should prevent their staff from burning out. Therefore, managers need to understand that they cannot expect full capacity performance all the time. Moreover, managers should take the initiative and send employees home to rest when they are no longer productive (e.g. after a long day or when feeling ill).

Tactic46: *Force your staff to take proper breaks and rest*

Plateaued employees

Motivating plateaued employees is one of the major challenges a public manager faces. The problem with plateaued employees is that not only they stop to be productive and actively disengage; they may also spread demotivation in the department and "infect" other employees. Thus, managers should not overlook plateaued employees and attempt to encourage them by using a combination of the above tactics.

First of all, managers should show authentic interest in the employee, discuss the situation with him / her, and try to find a real solution for the matter, while ignoring past history.

Second, managers can compensate for the lack of a career perspective by offering others satisfying alternatives, such as interesting jobs according to the employee's preference, more responsibilities over sub-teams or projects, participation increase in decision making, an opportunity for rotation, or even reduction of working hours.

Each combination of the tactics can be applied according to the needs of the individual employee and the motivational strategy the manager chooses to pursue.

Factors that hampers motivational efforts in Government

Motivating public employees is easier said than done. There are at least three major factors that can hamper motivational efforts.

First, public sector employees have a reputation for being lazy and lethargic. The public managers have a tough starting point – their window of opportunity to motivate the employee is quite narrow and is limited to relatively short working hours.

Second, public managers often complain they do not have the necessary tools to motivate their staff. On the one hand, they say, they do not have a stick, since it is impossible to fire anyone from the public service. And on the other, they do not have a carrot to offer, as substantial financial rewards are not allowed.

Third, public sector organizations are very hierarchical in nature, both in structure and in culture. The result is frustrated front-line employees who rarely get to see the outcomes of their work, which serve top level management and high political echelons. Moreover, hierarchical organizations foster a patronizing management approach in which the worker is coerced, rather than persuaded to work.

Available studies on motivation in Government in Pakistan

A study was conducted in Pakistan on the impact of tax administration reforms on employees of the Federal Board of Revenue (FBR). The FBR is the agency responsible for the entire taxation system under the Federal Government with about 23000 employees, having geographical spread throughout the country for administering income tax, customs duty, sales tax and federal excise all inherited from the colonial era. There are two major groups of employees i.e. Custom and Central Excise groups (CEG) and income tax groups (ITG). Most of the employees worked in the shabbiest working conditions with limited pay within the prevalent bounds of the Government rules, being insufficient for honest living. On the other hand huge and discretionary powers of the tax collector acted as a catalyst to wide spread tax avoidance and evasion. Huge funds were allotted for training and development but in the absence of policy persistence and continuity it did not materialize. The motivators used in this research were provision of fair wage, provision of pay incentives, two way communication during change, cooperation in the working environment, opportunity for hierarchical advancement/ vertical promotion, job security, working condition, opportunities to advance the field of employees expertise, need for creative work, need for esteem and reputation, recognition for work, need for competence opportunity to take responsibility and personal security at work.

The Questionnaires used in the study were as under:

QUESTIONNAIRE

Five-Likert scale questionnaire has been developed to get the most realistic answers. Detail is given below.

1 = Strongly Disagree 2 = Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree

Provision of Fair Wage

M ₁	In relation to the effort I devote to my work, my position, my prior working experience and educational background, the relevant wages in the private sector and the economic situation of the country, I consider to have a fair wage.	1	2	3	4	5
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Provision of Pay Incentives

M ₂	FBR follows performance related pay schemes.	1	2	3	4	5
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Communication and Cooperation in the Working Environment

M ₃	My senior officers make any possible effort to create a collaborative work environment, to build relationships of trust and mutual understanding among employees, to rely on open and honest communication and to share knowledge and information in all directions.	1	2	3	4	5
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Opportunity for Hierarchical Advancement

SECURITY OF JOB AT THE WORKPLACE

M ₅	The norm in FBR is that employment is protected.	1	2	3	4	5
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Working Conditions

M ₆	The senior officers care about the health and safety of employees. They provide adequate and up to date IT support and infrastructure. They also respect the individual characteristics of employees' personality	1	2	3	4	5
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and encourage their development.

Opportunities to Advance the Field of Employees' Expertise

M ₇	My employment requires different specialized skills and I obtain ongoing feedback indicating success in their accomplishment.	1	2	3	4	5
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Need for Creative Work

M ₈	My job is creative and produces something meaningful.	1	2	3	4	5
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Need for Esteem and Reputation

M ₉	My employment provides me the opportunity to "make a difference" to society.	1	2	3	4	5
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Recognition for Work

M ₁₀	Work evaluation is based on explicit performance criteria. Performance evaluation forms include the roles and responsibilities of employees, the extent of achievement to pre-determined targets and the quality of final deliverables. Evaluations are fair and constructive. Good evaluation has a positive impact on career advancement and/or pay raise of employees.	1	2	3	4	5
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Need for Competence

M ₁₁	FBR encourages the participation of employees in seminars, workshops and conferences.	1	2	3	4	5
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Opportunity to Take Responsibilities

M ₁₂	FBR provides employees the freedom in deciding how to carry out their work and encourages them to take initiatives.	1	2	3	4	5
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Personal Security at Work Place

M ₁₃	FBR has taken appropriate measures to ensure office security under the current circumstances in the country	1	2	3	4	5
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Participatory Decision Making During Change Process

M ₁₄	FBR involved its employees and gave weightage to their input, during the decision making & implementing process of the TARP	1	2	3	4	5
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Personal Information:

GENDER (Please tick your age group)

Male Female

EDUCATION (Please tick your education group)

Matriculation Intermediate Graduation

Masters Diplomawith Metric/Inter Others

TOTAL YEARS OF SERVICE (Please tick your experience group)

1-5 6-9 10-15 16-21 Others

TOTAL YEARS OF EXPERIENCE WITH THIS ORGANIZATION (Please tick your Experience group)

1-5 6-10 11-15 16-21 Others

Date _____ Designation _____ Department _____

Annexure-II

The Unstructured Questionnaire used during Interview with Important/senior officers Involved in the TARP Planning and Implementation

Q.No.1. To what extent, in your view, TARP has met its targets?

Q.No.2. To what extent do you think the various FBR's Wings have performed during TARP Program as per their plans? Q.No.3

- Which Wing and to what extent has performed the best? Why?
- Q.No.4 Which Wing and to what extent has performed the worst? Why?
- Q.No.5 Do you think CBR (now FBR) needed reforms? How differently you think these reforms should have been? Please support your answer with cogent reasons?
- Q.No.6 What do you think about the professionalism, competence and effectiveness of FBR's Reform team,? Q.No.7
- Keeping in view Pakistan's Tax Culture what do you think about validity of the FBR's reform plans? Q.No.8
- Do you think the stated and intended objectives of TARP were same? How and why?
- Q.No.9 In what way FBR's employees have been affected by these reforms?
- Q.No.10 What are those reforms that you wish should have been included in TARP for making it more effective? Q.No.11
- What do you say about the future of FBR's reforms?
- Q.No.12 What do you think about the employees' state of motivation towards work? Q.No.13
- What do you think about the employees' state of job satisfaction?

Personal Information:

GENDER(Pleasetickyourage group)

Male Female

EDUCATION(Pleasetickyoureducationgroup)

Matriculation Intermediate Graduation

Masters DiplomawithMetric/Inter Others

TOTALYEARSOFERVICE(Pleasetickyoureexperiencegroup)

1-5 6-9 Others 10-15 16-21

TOTALYEARSOFEXPERIENCEWITHTHISORGANIZATION(Pleasetickyour Experiencegroup)

1-5 6-10 Others 11-15 16-21

Date _____ Designation _____ Department _____

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What do you think about the employees' state of Job satisfaction?

The study pointed out that there were intra-gendersignificant differences on all motivatorsexcept M4, M5, M9 and M13. These motivators' means infer that males are more towards agreement than females on cooperation in the working environment (M4) and need for creative work (M9) whereas reverse is the perception of females as against males on opportunity for hierarchical advancement/vertical promotion (M5) and Opportunity to take responsibility (M13).

On the remaining 08 motivatorsthere are significant differences between the perception of males and females. It can be safely inferred that there exists varying effect of Tax reforms on the motivational levels of males and females. The comparison of means indicates that except Job Security (M6) the means of males' perceptions are higher than female, reflecting thereby that the effect of Tax reforms is relatively more positive on males than females.

The study also indicated that there were substantial differences in perception of employees of different employment group for instance. The comparison of ITG and CEG reflects that except on cooperation in the working environment (M4), opportunity for hierarchical advancement/vertical promotion (M5), need for creativework (M9) and opportunity to take responsibilities (M13) there is significant difference in the perception of the employees of these two service groups. The statics already exhibited that the overall impact of Tax reforms on the multi-segmented employees of FBR may not be termed as positive and as a result it can be safely concluded that the employee's motivational level could not be raised through bringing these tax reform.

Therefore it can be seen that motivational impact /gains consequent upon Tax reforms is a complex phenomenon which requires more detailed understanding of the functioning of the tax department. Further to have a successful motivational strategy as an offshoot of tax reforms the inherent strengths and weakness in such tax administration department. The said study also has pointer to Indian context in a way since 1991, tax reforms has been initiated both in direct and indirect tax

collection in India. While the reforms are necessitated to integrate the Indian economy globally to propel growth of Indian economy, a suitable formal and informal as well as explicit and implicit motivational tools needs incorporated in tax administration for successful implementation of these tax reforms to see visible / tangible effect.

Lessons Learnt and Recommendations

1. Reward

The reward scheme to be meaningful should be positively relevant. The unrewarded employees do feel de-motivated and hence reward should be closely tied to behavior and performance. As of now it is heavily biased towards the enforcement operations of the department, thereby the staff not posted in such wings is not considered for reward although the task performed by them may be reward worthy. Thus the reward scheme should cover officers posted at field level as well as others like posted in the office of audit, legal, judicial cell of the head quarters as well as at the offices of departmental representatives who are tasked with the important job of defending the department at various appellate levels. Moreover the reward criteria should reflect the goals of organization.

2. Recognition:

Recognition doesn't cost anything yet can be highly motivated. Nevertheless, recognition, as a tool of motivation is highly underutilized. For example senior officers can use informal recognition as a tool for motivating the staff working with them. At times they can offer a good word, a written comment, a pat on the back, or just a warm handshake publically just to recognize a task well done. However such recognition should be fair and objective as well as in-discriminately. Recognition has to be a continuous process at feedback should be used as a tool to continuously monitor performance. There should also be an inbuilt mechanism to self diagnose and an opportunity to the employees to give critical feedback.

3. Improvement of Working Environment;

The organization should pay greater emphasis to physical infrastructure and surroundings of the workplace. Similar to study in Pakistan, most of the employees of the tax administration department are working in shabbiest working conditions. Many times basic requirements like working computer station with internet connectivity, stationary etc. are not readily made available to the staff posted at cutting edge. A comprehensive review of the physical infrastructure and improvement thereof will drastically boost the motivation at all levels.

4. Improvement of career progression

As of now it has been seen that presently the Indirect Tax administration in India suffers from massive vacancies in all levels and at the same time promotional avenues of the officers especially at the

lower rung of the administration being blocked on account of various inter cadre litigations at various levels. This is a major cause of heartburn and dissatisfactions amongst the staff who feels to be wronged somehow or other. A comprehensive review of all pending litigations in this regard and one time settlement of all such litigations may pave a way for early redressal of all the grievances will definitely lead in improvement of career progression which will drastically boost the motivation at all levels. It should also be the endeavor of the organization to provide employees with opportunity to prepare for future position and to expand the scope for their career advancement in accretive way.

5. Introduction of more innovation based scheme for staff welfare;

As of now very few staff welfare schemes has been formulated in department like welfare scheme in respect staff who died while in service in the form of compassionate appointments as well as monetary assistance and scholarships to the sons/daughter of the employees. However there exists much more scope to introduce innovative schemes having theme of staff welfare which will go long way in motivating the employees.

6. Training

Both formal and informal training needs to be provided to all the staff at all levels making them ready to take new challenges / assignments readily. Only after such skill and capacity built up such staff can be motivated to perform as anyone without requisite training will try to shirk away from performance. NACEN can play a major role in same and modules can be designed by NACEN on job or informal training at various levels.

Timely promotion should be made possible to given an impetus to the staff to work with zeal. Proper career planning is highly necessary to avoid dis-satisfaction of employees due to lack of promotional prospects). Maintenance of APARs of individual officers is a pre-requisite for promotions. For this purpose it is proposed that the entire process for writing of APARs should be made online to remove human intervention and unnecessary delays. 360 degree writing APARs should be introduced for officers at all levels.

Transfer policy shall be transparent, uniform and implemented strictly. The History of Postings (HOP), a reference point for transfers, of Group A officers is currently available and maintained on the CBEC website. HOPs of other officers in Group B and C should also be made available

online in order to bring in transparency. AGT should be based on the history of posting.

Sufficient infrastructure to be provided. Considering the large scale exercise of Cadre Restructuring currently underway, immediate acquisition of buildings and/or norms can be made after taking stock of the present availability and future requirement. One-time relaxation of norms for the purpose of acquisition can be made to facilitate and expedite the process.

Disposal of all vigilance and disciplinary cases in a time-bound manner to be implemented strictly. Procedure for this to be laid down in a manner analogous to writing of APARs. In case procedure is not completed in a prescribed time frame, reasons for the same to be recorded in writing. Appropriate system for monitoring and disposal to be put in place.

Some monetary benefits/additional facility should be given for officers who are presented with the Presidential Award. Selection process for Presidential Awards should be more transparent by laying down norms and inclusion of independent persons outside the department.

One more award should be introduced below the rank of presidential award to include more number of officers eligible for award.

Subject wise presentations and videos of lectures of important faculties/topics can be uploaded on the website. Weekly two hours in the office should be earmarked for viewing the training material uploaded in the website by NACEN. Video conferencing class also to implement and connect all RTI.

MCTP like training to be given to group B and C officers also. Selection of the officers can be based on APAR grading or some other specified criteria.

Meditation or yoga classes should be organized on a regular basis for all officers in all the field formations mandatorily.

Timely and early payment of all allowances and dues of the staff should be strictly enforced.

Hospital facilities with all the options i.e. allopathy, ayurvedic, yunani etc. at affordable rates to all staff & family needs to be implemented. More hospitals from private sector should be selected from all over the country (at least two to three in each district) for empanelment. The present system under the CGHS is available only in selected cities.

Leave Travel Concession for trips to foreign countries at least once in ten years will add to change in outlook of the staff and also motivate them. Ceiling limit of certain amount can be prescribed.

Many of the seizures and detections are effected due to desire of the employees to achieve rewards and fame. If disbursal of rewards is not made in a timely manner it can result in de-motivation. Therefore, disbursal of rewards must be made in a time-bound manner.

Rewards should be disbursed without fear or bias as it will serve as an incentive in making more seizures / detections. Ceiling limit needs to be revised. It is also proposed that rewards should give up to the level of Joint/ Additional Commissioner.

Officers posted in border areas should be suitably compensated. They can be given additional hardship/risk allowance as is presently being given to Police and para-military organizations.

Group 'A' officers should be provided with the facilities such as 'Camp Office' as is provided to their counterparts in All India Services to facilitate working from home. All the facilities required in an office can be provided like computers, AC, furniture etc and introduce flexi-timings.

Interest free loan to purchase vehicles along with a monthly maintenance allowance can be provided.

Crèche facilities to be made mandatory in all CommissionerateHqrs. and facilities made available to children of male officers also

Compassionate appointment should not be discretionary. All persons satisfying the eligibility criteria should be given benefit of the same.

GPF account to be maintained centrally.

Up to 5 % of promotions should be given based on potential and performance of the officer in all cadres. Based on APAR separate ranking should be given for this purpose. This scheme of accelerated promotions is already exists in Singapore and South Korea.

Ensuring early processing of retirement benefits.

Strict implementation of cut-off date for Annual General Transfers so as to ensure that academic schedule of children of officers is not affected adversely.

Office automation should include online submission/ sanction of CL and EL.

Conclusion

The public sector faces these days an unprecedented challenge, which can be overcome only by the work of highly motivated and productive employees who get “more for less”. Yet, there is a common belief that public managers do not have means to stimulate their employees, due to rigid civil-service laws. We are of the opinion that even in a government set up motivation is possible by way of multiple and diverse tactics as delineated above to motivate public sector employees. A judicious mix of various tactics can raise the level of motivation and have a consequential impact on organizational performance. These tactics, will, however, have to be suitably calibrated to the needs of the situation and the overall limitations of the public sector context.

Moreover, motivation is an individual phenomenon, thus a one-size-fits-all approach to employee motivation does not work, and there is no recipe for motivation. However, one can illustrate the motivational factors as ingredients and the tactics as preparation instructions.

The implementation of the tactics that are advocated here is not easy. It requires courageous and vigorous managers, who are willing to tackle the challenge of motivation and be honest and open with their employees. Yet, if public managers do choose to take action and absorb the proposed motivational tactics, instead of whining about being helpless, there is a good chance that public administration performance will improve dramatically.

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